



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3236.2022 *AT&T Services, Inc. v. Department of Revenue*

The purpose of this ETA is to explain the effect of the Thurston County Superior Court's order in *AT&T Services, Inc. v. Department of Revenue*, which invalidated portions of WAC 458-20-19402 (Rule 19402) for tax periods before June 12, 2014.

A copy of this document is available via the Internet at [Excise Tax Advisories](#).

Atif Aziz, Tax Policy Manager – Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 21, 2022

TIME: 4:29 PM

WSR 23-02-006